

Public Retirement Systems' Actuarial Committee
Recommended Employer Contribution Rates
For Fiscal Year 2015-16

STATE RETIREMENT SYSTEMS

| Retirement System (date adopted by PRSAC) | Employer Contribution Rate | State Appropriation | Insurance Premium Tax | Ad Valorem Tax Collection and Revenue Sharing | Employer Normal Cost Rate |
|--|---|--------------------------------|----------------------------------|--|--|
| Louisiana State Employees' Retirement System (11-19-14) | | | | | |
| Rank and File | 37.2% | n/a | n/a | n/a | 3.7% |
| Judges/Ct Officers/Clerks | 38.1% | n/a | n/a | n/a | 4.7% |
| Legislators | 39.7% | n/a | n/a | n/a | 6.3% |
| Corrections – Primary | 32.6% | n/a | n/a | n/a | -0.8% |
| Corrections – Secondary | 33.5% | n/a | n/a | n/a | 0.1% |
| Wildlife | 46.6% | n/a | n/a | n/a | 13.2% |
| Peace Officers | 35.3% | n/a | n/a | n/a | 1.9% |
| Alcohol Tobacco Control | 33.3% | n/a | n/a | n/a | -0.1% |
| Bridge Police | 35.8% | n/a | n/a | n/a | 2.4% |
| Judges (Act 992) | 39.3% | n/a | n/a | n/a | 5.9% |
| Hazardous Duty (Act 992) | 37.6% | n/a | n/a | n/a | 4.0% |
| Aggregate | 37.0% | n/a | n/a | n/a | 3.6% |
| Teachers' Retirement System of Louisiana (11-19-14) | | | | | |
| K-12 Teachers | 26.3% | n/a | n/a | n/a | 4.3564% |
| Higher Education | 25.3% | n/a | n/a | n/a | 3.3226% |
| Lunch Plan A | 31.3% | n/a | n/a | n/a | 9.2683% |
| Lunch Plan B | 28.8% | n/a | n/a | n/a | 6.8485% |
| Aggregate | 26.2% | n/a | n/a | n/a | 4.2272% |
| Louisiana School Employees Retirement System (11-19-14) | 30.2% | n/a | n/a | n/a | 9.1448% |
| Louisiana State Police Retirement System (11-19-14) | 60.8% | n/a | \$1,500,000 | n/a | 18.7030% |

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STATEWIDE RETIREMENT SYSTEMS

| Retirement System (date adopted by PRSAC) | Employer Contribution Rate | Projected Revenue Sharing | Expected Insurance Premium Tax | Projected Ad Valorem Tax Collection | Employer Normal Cost Rate |
|---|---|--|---|--|--|
| Louisiana Assessors' Retirement System (02/03/15) | 6.75% | As appropriated | n/a | 0.25% (including homestead exemption) | n/a |
| Clerks of Courts Retirement and Relief Fund (02/03/15) | 17.25% | As appropriated | n/a | 0.25% | n/a |
| District Attorneys' Retirement System (02/03/15) | 3.50% | As appropriated | n/a | 0.20% | n/a |
| Firefighters' Retirement System (02/03/15) • Below poverty line • Above poverty line | 29.25% 27.25% | n/a | \$ 23,924,457 | n/a | n/a |
| Municipal Employees' Retirement System Plan A (02/03/15) | 19.25% | As appropriated | n/a | 0.25% | n/a |
| Municipal Employees' Retirement System Plan B (02/03/15) | 9.50% | As appropriated | n/a | | n/a |
| Municipal Police Employees' Retirement System (02/03/15) • Below poverty line • Above poverty line • Mid-rate charged against the Non-Hazardous Sub Plan | 32.00% 29.50% 31.50% | n/a | \$ 17,704,000 | n/a | n/a |
| Parochial Employees' Retirement System Plan A | | | | | |
| Parochial Employees' Retirement System Plan B | | | | | |
| Registrars of Voters Employees' Retirement System (02/03/15) | 18.50% | As appropriated | n/a | 0.0625% | n/a |
| Sheriffs' Pension and Relief Fund (02/03/15) | 11.75% | As appropriated | \$ 17,704,000 | 0.50% | n/a |